

**REMARKS**

The deficiencies in this response cited in the April 7, 2005 Office Action have been corrected.

All claims have been cancelled.

New independent claims 54, 56, 58, 60 have been added.

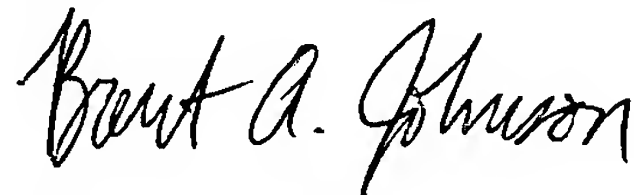
New dependent claims 55, 57, 59, and 61 has been added.

Dependent claims 55, 57, and 59 are rewritten claims 9, 19, and 28, made to depend on the new independent claims. Although the new claims read slightly differently than the old ones, this is because some of the limitations of the old claims have been added to the new independent claims from which they depend. Applicants believe that the scope of new claims 55, 57, and 59 is identical to that of 9, 19, and 28.

Support for the 0.05% concentration of cyclosporin A in claim 60 is found on Table 5, p. 13.

Applicants believe that the present claims are now patentable and respectfully request that Examiner withdraw the rejections and pass the application to issue.

Respectfully submitted,



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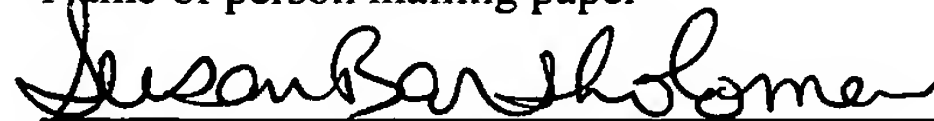
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**CERTIFICATE OF EXPRESS MAIL UNDER 37 C.F.R. §1.10**

I hereby certify that this Response and additional documents enclosed herein are being deposited with the United States Postal Service on **April 28, 2005** in an envelope as "Express Mail Post Office To Addressee" mailing label number **EL980001611US** with sufficient postage for Express Mail addressed to Mail Stop: Amendment, Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450

Susan Bartholomew

Name of person mailing paper



Signature of person mailing paper

Date: April 28, 2005